

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR  
PUERTO RICO

as representative of

THE COMMONWEALTH OF PUERTO  
RICO *et al.*,

Debtors.<sup>1</sup>

PROMESA  
Title III

Case No. 17-BK-3283 (LTS)  
(Jointly Administered)

**SUPPLEMENTAL DECLARATION OF JAMES FELTMAN OF  
DUFF & PHELPS LLC UNDER 11 U.S.C. §327(a),  
FED. R. BANKR. P. 2014(a) AND 48 U.S.C. 2178 (c)**

I, James Feltman, pursuant to section 1746 of title 28 of the United States Code, hereby  
declare that the following is true to the best of my knowledge:

1. I am a Managing Director of Duff & Phelps, LLC ("D&P" or the "Firm"), which  
has an office at 55 East 52<sup>nd</sup> Street, New York, New York 10055, and which had been engaged as

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

financial advisor by the Financial Oversight and Management Board for Puerto Rico between January 2018 and May 31, 2019. I submit this supplemental disclosure declaration ("Supplemental Declaration") in conformity with D&P's prior disclosure commitments and in furtherance of this Court's order, dated March 30, 2022, directing the supplemental disclosures required by the Puerto Rico Recovery Accuracy in Disclosures Act, 48 U.S.C. §2178(c). Dkt. No. 20467.

2. All matters set forth in this Supplemental Declaration are based on D&P's ongoing review of the Oversight Board's Amended List of Material Interested Parties, my personal knowledge, my review of relevant documents, or information supplied to me by other persons.

3. My wife is a partner in the Miami, Florida law firm of Genovese, Joblove and Battista PA ("GJB"). I recently learned that GJB formerly represented the Creditors' Committee for the Debtors in these cases. My wife, however, had and has no part in her firm's engagement and her firm has insulated her from knowledge of the matter. In addition, D&P's engagement by the Oversight Board ended in May, 2019.

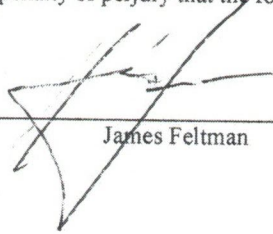
D&P Remains Disinterested

4. This supplemental disclosure does not affect D&P's disinterestedness. The Firm continues to reserve the right to supplement the Firm's disclosures in the event that the Firm discovers any additional connections that require disclosure. If any new relevant facts or relationships are discovered or arise in the future, D&P will continue making reasonable efforts to

identify such further relevant facts or relationships and will file promptly a supplemental declaration.

Pursuant to 28 U.S.C. § 1746.1 declare under penalty of perjury that the foregoing is true and correct.

Executed on May 13, 2022

  
\_\_\_\_\_  
James Feltman